

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4
5 By: Representative Boyd
6 By: Senator M. Pitsch
7

A Bill

HOUSE BILL 1659

For An Act To Be Entitled

9 AN ACT TO AMEND THE JURISDICTION OF COUNTY
10 EQUALIZATION BOARDS WITH RESPECT TO PRODUCING MINERAL
11 RIGHTS; AND FOR OTHER PURPOSES.
12
13

Subtitle

15 TO AMEND THE JURISDICTION OF COUNTY
16 EQUALIZATION BOARDS WITH RESPECT TO
17 PRODUCING MINERAL RIGHTS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-27-317(a)(3), concerning applications
23 for adjustment to a county equalization board, is amended to read as follows:

24 (3) The county equalization board does not have jurisdiction
25 over and ~~may~~ shall not accept or consider a petition or letter under
26 subdivision (a)(1) of this section for the adjustment of the:

27 (A) County assessor's determination of a property's tax-
28 exempt status under Arkansas Constitution, Article 16, § 5(b); ~~or~~

29 (B) Valuation of agricultural land, pasture land, or
30 timberland derived by the guidelines and methods set forth by the Assessment
31 Coordination Department under § 26-26-407; or

32 (C) Valuation of producing mineral rights in accordance
33 with the directions and methods established by the department under § 26-26-
34 1110.
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36 SECTION 2. EFFECTIVE DATE. This act is effective for assessment years



1 beginning on or after January 1, 2019.
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